#### What is claimed is:

- 1 1. A stacked gate vertical flash memory, comprising:
- 2 a semiconductor substrate with a trench;
- a source conducting layer, formed on a bottom of the
- 4 trench;
- an insulating layer, formed on the source conducting
- 6 layer;
- 7 a gate dielectric layer, formed on a sidewall of the
- 8 trench;
- 9 a conducing spacer, formed on the gate dielectric layer
- 10 as a floating gate;
- an inter-gate dielectric layer, covered on the
- 12 conducting spacer; and
- a conducting control gate filled in the trench.
  - 1 2. The stacked gate vertical flash memory as claimed in
  - 2 claim 1, wherein the source conducting layer comprises a
  - 3 polysilicon layer or an epi-silicon layer
  - 3. The stacked gate vertical flash memory as claimed in
  - 2 claim 2, wherein the source conducting layer is a doped As
  - 3 ion layer.
  - 1 4. The stacked gate vertical flash memory as claimed in
  - 2 claim 1, wherein the source conducting layer can be a common
  - 3 source.
  - 1 5. The stacked gate vertical flash memory as claimed in
  - 2 claim 1, wherein the insulating layer comprises an oxide
  - 3 layer.

- 1 6. The stacked gate vertical flash memory as claimed in
- 2 claim 1, wherein the gate dielectric layer comprises a gate
- 3 oxide layer.
- 7. The stacked gate vertical flash memory as claimed in
- 2 claim 1, wherein the top portion of the conducting spacer is
- 3 a tip.
- 1 8. The stacked gate vertical flash memory as claimed in
- 2 claim 1, wherein the conducting spacer comprises a polysilicon
- 3 layer or an epi-silicon layer.
- 9. The stacked gate vertical flash memory as claimed in
- 2 claim 1, wherein the inter-gate dielectric layer comprises
- 3 a gate oxide layer.
- 1 10. The stacked gate vertical flash memory as claimed
- 2 in claim 1, wherein the second conducting layer comprises a
- 3 polysilicon layer or an epi-silicon layer.
- 1 11. The stacked gate vertical flash memory as claimed
- 2 in claim 1, further comprises a source area formed on a side
- 3 of the insulating layer in the semiconductor substrate,
- 4 wherein the source comprises an As ion implanted area.
- 1 12. The stacked gate vertical flash memory as claimed
- 2 in claim 1, further comprises a drain area formed on a side
- 3 of the top of the conducting spacer in the semiconductor
- 4 substrate, wherein the drain comprises an As ion implanted
- 5 area.
- 1 13. The stacked gate vertical flash memory as claimed
- 2 in claim 1 further comprises an isolation oxide layer for

- 3 separating the source conducting layer and the semiconductor
- 4 substrate.
- 1 14. A stacked gate vertical flash memory, comprising:
- a semiconductor substrate with a trench, wherein an
- isolation layer is formed on a bottom of the trench;
- a source conducting layer, formed on the bottom of the
- 5 trench, wherein the source conducting layer and the
- 6 semiconductor substrate are separated by the
- 7 isolation layer;
- 8 an insulating layer, formed on the source conducting
- 9 layer, wherein the insulating layer and others
- 10 formed thereon are separated by the insulating
- 11 layer;
- a gate dielectric layer, formed on a sidewall of the
- 13 trench;
- 14 a conducing spacer, formed on the gate dielectric layer
- as a floating gate;
- a source area, formed on a side of the insulating layer
- in the semiconductor substrate, wherein the
- 18 conducting spacer electrically connected to the
- source conducting layer and the conducting spacer;
- a drain area, formed on a side of a top of the conducting
- 21 spacer;
- an inter-gate dielectric layer, covered on the
- 23 conducting spacer; and
- a control gate conducting filled in the trench.
  - 1 15. The stacked gate vertical flash memory as claimed
  - 2 in claim 14, wherein the source conducting layer comprises
  - 3 a polysilicon layer or an epi-silicon layer

- 1 16. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the source conducting layer is an As ion
- 3 doped layer.
- 1 17. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the insulating layer comprises an oxide
- 3 layer.
- 1 18. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the gate dielectric layer comprises a
- 3 gate oxide layer.
- 1 19. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the top portion of the conducting spacer
- 3 is a tip.
- 1 20. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the conducting spacer comprises a
- 3 polysilicon layer or an epi-silicon layer.
- 1 21. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the source conducting layer can be an
- 3 As ion doped layer.
- 1 22. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the drain conducting layer can be an As
- 3 ion doped layer.
- 1 23. The stacked gate vertical flash memory as claimed
- 2 in claim 14, wherein the inter-gate dielectric layer comprises
- 3 a gate oxide layer.

24. The stacked gate vertical flash memory as claimed 1 2 in claim 14, wherein the control gate conducting layer comprises a polysilicon layer or an epi-silicon layer. 3 25. The stacked gate vertical flash memory as claimed 1 in claim 14, wherein the isolation layer comprises an oxide 2 3 layer. 26. A method for fabricating a stacked gate vertical 1 2 flash memory, comprising: providing a semiconductor substrate, wherein a trench 3 is formed in the semiconductor substrate; 4 conformally forming an isolation layer on a bottom of 5 the trench; 6 7 forming a source conducting layer on the bottom of the trench, wherein the source conducting layer and the 8 semiconductor substrate are separated by the 9 10 isolation layer; conformally forming an ion doped insulating layer on a 11 sidewall of the trench and the source conducting 12 13 layer; 14 annealing the ion doped insulating layer, wherein the dopant is driven in to the semiconductor substrate 15 of the bottom of the trench to form a source area, 16 17 the dopant is driven in the source conducting layer to form a common source area, and the source area 18 19 and the common source area are connected; 20 removing the doped ion insulating layer; forming an insulating layer on the source conducting 21 22 layer, wherein the source conducting layer and

- 23 others formed thereon are separated by the insulating layer; 24 25 sequentially forming a gate dielectric layer and a conducting spacer on the sidewall of the trench, 26 wherein the conducting layer covers the gate 27 dielectric layer as a floating gate, and a top 28 29 portion of the conducting spacer is a tip; 30 dopant implanting into the top of the conducting spacer 31 to form a drain area on a side of the top of the conducting spacer in the semiconductor substrate; 32 forming an inter-gate dielectric layer covering the 33 conducting layer; and 34
- filling a control gate layer in the trench.
  - 1 27. The stacked gate vertical flash memory as claimed
  - 2 in claim 26, wherein the source conducting layer comprises
  - 3 a polysilicon layer or an epi-silicon layer
  - 1 28. The stacked gate vertical flash memory as claimed
  - 2 in claim 26, wherein the insulating layer comprises an oxide
  - 3 layer.
  - 1 29. The stacked gate vertical flash memory as claimed
  - 2 in claim 26, wherein the gate dielectric layer comprises a
  - 3 gate oxide layer.
  - 1 30. The stacked gate vertical flash memory as claimed
  - 2 in claim 26, wherein the conducting spacer comprises a
  - 3 polysilicon layer or an epi-silicon layer.
  - 1 31. The stacked gate vertical flash memory as claimed
  - 2 in claim 14, wherein the dopant comprises As ions.

- 1 32. The stacked gate vertical flash memory as claimed
- 2 in claim 26, wherein the inter-gate dielectric layer comprises
- 3 a gate oxide layer.
- 1 33. The stacked gate vertical flash memory as claimed
- 2 in claim 26, wherein the control gate conducting layer
- 3 comprises a polysilicon layer or an epi-silicon layer.